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**IN THE UNITED STATES DISTRICT COURT FOR THE
NORTHERN DISTRICT OF CALIFORNIA
SAN FRANCISCO DIVISION**

UNITED STATES OF AMERICAN,

Appellant

v.

**BROBECK, PHLEGER & HARRISON
LLP,**

No. C-08-05640-JSW

BAP No. : NC-08-1325

Bankr. Case No. 03-32715 (DM)
Chapter 7

**STIPULATION TO DISMISS APPEAL
and ~~Proposed~~ ORDER**

Appellant, United States of America, on behalf of it's agency the Internal Revenue Service, and Jeffrey Garfinkle, Appellee, the parties to this Appeal, hereby Stipulate to Dismissal of the Appeal pursuant to Rule 8001(c)(2) of the Federal Rules of Appellate Procedure. .

Date: January 5, 2009

Respectfully submitted,

JOSEPH RUSSONIELLO
United States Attorney

/s/ Cynthia Stier
CYNTHIA STIER
Assistant United States Attorney
Attorney for Appellant, United States

Date: December 31, 2008

/s/ Jeffrey Garfinkle
JEFFREY K. GARFINKLE, Esq.
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Attorney for Appellee, Jeffrey Garfinkle

ORDER

Pursuant to the Stipulation filed by the parties to this appeal, the Court HEREBY ORDERS pursuant to Rule 8001(c)(2) of the Federal Rules of Appellate Procedure, this Appeal is DISMISSED.

IT IS SO ORDERED.

DATED: January 6, 2009


JEFFREY S. WHITE
United States District Judge

Stipulation to Dismiss Appeal
and ~~Proposed~~ Order,
Case No. C-08-05640-JSW